MORTON
FRASER
MACROBERTS

LLP

Carbon Reduction Plan

2026

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1. Introduction

This report presents Morton Fraser MacRoberts LLP (MFMac)'s Carbon Reduction Plan (CRP), developed in line with requirements set out as part of Procurement Policy Note (PPN) 006, with supporting Technical Standard documentation.

PPN 006 sets out how Carbon Reduction Plans must be taken into account in the procurement of major central government contracts, requiring suppliers bidding for in-scope public sector contracts, typically those valued at £5 million per year or more including VAT, to demonstrate robust carbon reporting and a clear commitment to achieving Net Zero in line with national targets.

PPN 006 forms part of the updated procurement framework aligned with the Procurement Act 2023, replacing the previous PPN 06/21 but retaining the same core requirements, including reporting of Scope 1, Scope 2 and the mandated Scope 3 emissions categories, alongside a credible Net Zero commitment.

The CRP has been prepared by Arthian Limited (Arthian) in collaboration with MFMac to demonstrate their commitment to reducing their Greenhouse Gas (GHG) emissions in line with Scottish national targets to reach Net Zero by 2045 and the broader UK target of Net Zero by 2050.

2. Our Commitment to Carbon Reduction

Morton Fraser MacRoberts LLP is committed to achieving Net Zero Carbon emissions by 2045. This target demonstrates our ambition to reducing our environmental impact in support of the UK Government's Net Zero Target, and is in line with the Scottish Government's commitment to reach Net Zero by 2045.

To underline this ambition, we are focusing not only on our direct emissions sources but are also actively engaging with our wider supply chain to understand, measure and develop meaningful emissions reductions targets in line with our Net Zero Target. Becoming Net Zero requires MFMac to reduce our operational GHG emissions as much as possible (at least 90%) and then mitigate our remaining operational emissions (residual emissions from essential business operations) using carbon removals and offsetting.

This report outlines our most recent GHG emissions assessment for our FY 2025 - 2026 reporting year (1st May 2025 – 31st March 2026), our interim targets and reduction trajectory, as well as our completed and planned reduction projects and timelines.

3. Greenhouse Gas Assessment 2025-26

MFMac's most recent greenhouse gas (GHG) emissions footprint for the 2025 - 2026 financial year (1st May 2025 – 31st March 2026) are presented below. This is the second year we have assessed our GHG emissions inventory and, as such, performance is measured against our baseline year of 2024 – 2025 (1st May 2024 – 30th April 2025), enabling comparison of progress across reporting periods.

During the reporting year, MFMac changed its financial reporting period from 1st May – 30th April to 1st April – 31st March to align with the standard financial year. To facilitate this transition and avoid the double counting of financial information within the statutory financial statements, the current financial reporting period covers 1st May 2025 to 31st March 2026 (11 months).

In line with this change, the reporting period for this SECR disclosure and Carbon Reduction Plan has also been aligned to the revised financial year and therefore covers 1st May 2025 to 31st March 2026 (11 months). This approach ensures consistency with the associated financial disclosures and avoids the double counting of activity and expenditure relating to April 2025, which was included within the previous reporting period. Consequently, the current reporting period represents an 11-month reporting period (1st May 2025 to 31st March 2026) and should therefore be interpreted accordingly when compared with the previous 12-month reporting period (1st May 2024 to 30th April 2025).

From the next reporting cycle onwards, both the financial statements and the SECR disclosure will cover a full 12-month reporting period from 1st April to 31st March, with the next reporting period covering 1st April 2026 to 31st March 2027.

GHG emissions have been calculated following best practice methodology set out by the GHG Protocol Corporate Accounting and Reporting Standard (GHG Protocol Standard) and UK Government Reporting Guidelines. Scope 1 and Scope 2 GHG emissions have also been calculated in accordance with existing Streamlined Energy and Carbon Reporting requirements (SECR); which mandates reporting of GHG emissions on an annual basis. All results are presented in tonnes CO_2e (carbon dioxide equivalent) and have been normalised per square metre (m^2) of total floor space.

3.1 Organisational Boundary

According to the GHG Protocol Standard, the organisational boundary defines the businesses and operations that constitute the company for the purpose of accounting and reporting GHG emissions. Companies can choose to report either the emissions from operations over which they have financial or operational control (the control approach) or from operations according to their share of equity in the operation (the equity share approach).

MFMac's carbon footprint has been developed following the operational control approach. Therefore, the emission sources included in the carbon footprint to align with this boundary and PPN 006 requirements are summarised in Table 1 below. This includes emissions resulting from Scope 2 electricity use, Scope 3 waste and water, business travel, employee commuting and homeworking and upstream transportation & distribution.

All other Scope 3 categories not listed Table 1 have been excluded from the scope of this assessment, as they are not applicable to MFMac's operations, are immaterial to the footprint, or are not required to be reported under the requirements of PPN 006.

Table 1: Summary of applicable emission sources

Scope	Emission Source	Included (Yes/No)	Applicability to MFMac
1	Stationary Combustion	No	MFMac does not have exclusive gas usage within any of their UK offices, and therefore there is no data for this category.
	Mobile Combustion	No	MFMac does not own any company vehicles, and therefore there is no data for this category.
	Fugitive GHG Emissions (Refrigerants)	No	There are no fugitive emissions resulting from refrigeration and air conditioning units within the reporting period.
2	Purchased Electricity	Yes	Location-based emissions from grid electricity consumption across our office sites has been included within the Carbon Reduction Plan.
3	Waste Generated in Operations (including Water Treatment)	Yes	Emissions from waste generated in MFMac's offices (general waste, mixed recycling, and confidential paper waste) has been included within the Carbon Reduction Plan.
	Business Travel	Yes	Emissions from business travel, including grey fleet, hire cars and taxis, public transport, and hotel stays, have been included within the Carbon Reduction Plan.
	Employee Commuting and Homeworking	Yes	Emissions arising from employee commuting and homeworking have been included within the Carbon Reduction Plan.
	Upstream Transportation and Distribution	Yes	Emissions from upstream transportation and distribution activities, such as deliveries and inbound logistics, have been included within the Carbon Reduction Plan.
	Downstream Transportation and Distribution	No	Due to the nature of MFMac's operations, there are no emissions from applicable downstream transportation and distribution activities.

3.2 Reported GHG Emissions 2025-26

MFMac's 2025–26 GHG emissions footprint, covering our UK-based operations for the reporting period 1st May 2025 to 31st March 2026, is **335.97 tCO_2e** (Table 2). This is the first reporting year since the establishment of MFMac's baseline emissions inventory and provides the basis for tracking progress towards the firm's Net Zero by 2045 target.

The majority of the MFMac's emissions are associated with employee commuting and homeworking (37.7%), business travel (36.4%), and grid electricity consumption (14.6%). The remainder of the FY 2025/26 footprint consists of upstream transportation & distribution, and waste generated in operations (including water treatment).

Financial Year 2024/25 represents the baseline year for MFMac, against which subsequent greenhouse gas (GHG) emissions are compared. Financial Year 2025/26 is the second year of reporting, enabling year-on-year comparison of both absolute emissions and intensity metrics. Performance is assessed against the baseline using key ratios, including tonnes of CO_2e per million-pound turnover and per employee, to track progress over time and demonstrate movement towards the firm's Net Zero target.

Total GHG emissions in Financial Year 2025/26 decreased compared with the baseline year (2024/25), from 372.42 tCO_2e to 335.97 tCO_2e. This reduction primarily reflects the change in the organisation's reporting year, with the current reporting period covering 11 months of business operations compared with the 12-month baseline reporting period. When considered on this basis, emissions remained broadly consistent with the baseline year, indicating that there has been no significant change in the organisation's underlying emissions profile.

Emissions intensity, measured as tonnes of CO_2e per million-pound turnover and per employee, has decreased relative to the baseline year, from 7.34 tCO_2e/£m and 1.03 tCO_2e/employee in 2024/25 to 6.79 tCO_2e/£m and 0.91 tCO_2e/employee in 2025/26. This indicates that emissions have grown at a slower rate than business activity, demonstrating an improvement in emissions efficiency relative to turnover and employee numbers. Whilst absolute emissions increased slightly during the reporting period, the reduction in emissions intensity reflects the firm's continued growth and provides additional context when assessing progress towards its Net Zero by 2045 target.

Table 2: MFMac's GHG emissions inventory and results split by source.

Emissions Reporting Scope *(GHG Protocol)*	**GHG Emissions Source**	**Baseline GHG Emissions** *(tonnes CO_2e)*	**2025/26* GHG Emissions** *(tonnes CO_2e)*	**Percentage Change**** *(%)*
Scope 1 (Direct) GHG Emissions	Stationary Combustion (Heating Fuels)	0.00	0.00	0.0%
	Mobile Combustion (Company-owned Vehicles)	0.00	0.00	0.0%
	Fugitive GHG Emissions (Refrigerants)	0.00	0.00	0.0%
	Scope 1 GHG Emissions (tCO_2e)	**0.00**	**0.00**	**0.0%**
Scope 2 (Energy Indirect) GHG Emissions	Grid Electricity Consumption (Location Based)	71.83	49.10	-31.6%
	Scope 2 GHG Emissions (tCO_2e)	**71.83**	**49.10**	**-31.6%**
Scope 3 (Other Indirect) GHG Emissions	Waste Generated in Operations	5.84	5.56	-4.8%
	Business Travel	121.01	122.24	1.0%
	Employee Commuting and Homeworking	136.00	126.66	-6.9%
	Upstream Transportation and Distribution	37.74	32.41	-14.1%
	Downstream Transportation and Distribution	0.00	0.00	0.0%
	Scope 3 GHG Emissions (tCO_2e)	**300.59**	**308.93**	**2.8%**
Total GHG Emissions (tCO_2e)		**372.42**	**335.97**	**-9.8%**
GHG Emissions per £M turnover (tCO_2e/£M turnover)		**7.34**	**6.79**	**-7.5%**
GHG Emissions per employee (tCO_2e/employee)		**1.03**	**0.91**	**-11.7%**

*11-month period covering 1st May 2025 to 31st March 2026

** Note these are non-directly comparable periods, comparing an 11-month period to the previous 12-month perio

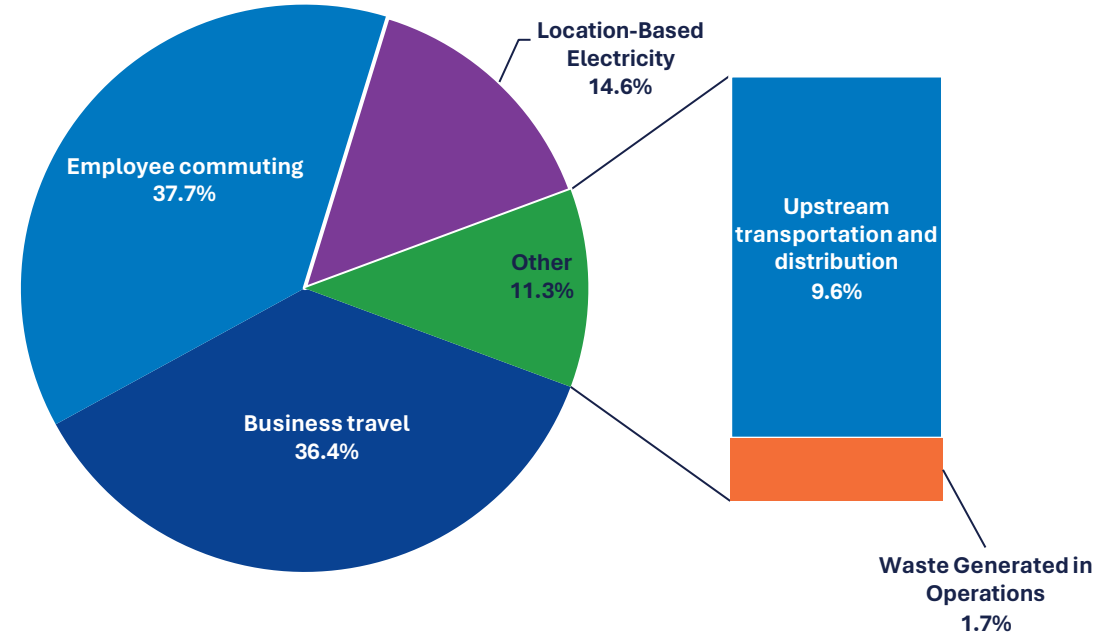

Figure 1: MFMac's FY 2025/26 GHG emissions split by source.

4. Emissions Reduction Targets & Trajectory

This Carbon Reduction Plan acts as our first plan of action to meet our goal of becoming Net Zero by 2045. The plan will be revisited yearly as we monitor our emissions and the actions to be taken will be updated every year to ensure we remain aligned with the Scotland national Net Zero target.

Based on Scottish Government targets for public sector decarbonisation, MFMac aims to achieve Net Zero across all Scopes (1, 2, and 3) by 2045, with a 90% reduction in absolute emissions. To support this long-term goal, MFMac has set interim targets to drive early action and front-loaded reductions in line with recognised science-based target principles: Net Zero for Scope 1 and 2 emissions by 2030, and a 42% reduction in Scope 3 emissions by 2030. These interim milestones are critical for ensuring meaningful progress is made in the near term, reducing the risk of deferred action and enabling the organisation to stay on track to achieve its 2045 Net Zero commitment.

4.1 Completed Carbon Reduction Projects

As a leading Scottish independent law firm, we recognise the need to address environmental challenges and the role we play in fostering a sustainable future. MFMac already has several environmental management and sustainability measures in place across our operations; designed to reduce the environmental impact of our operations. A list of completed projects is included below:

- **Behavioural Change and Energy Efficiency Campaigns**

Behavioural change initiatives were implemented across offices to promote energy-conscious practices among staff, including switching off monitors, lights, and local heating/cooling controls when not in use. Air conditioning and temperature controls have been optimised to reduce unnecessary energy use while maintaining staff comfort. These initiatives have helped embed good energy management behaviours across the firm.

- **Hybrid and Flexible Working**

Flexible and hybrid working arrangements have been promoted across the firm to minimise commuting-related emissions. This supports a reduction in overall Scope 3 (employee commuting) emissions and aligns with MFMac's sustainability and wellbeing goals.

- **Environmental Governance and Employee Engagement**

The firm maintains an active Environmental Committee to lead internal sustainability initiatives and coordinate environmental performance across departments. Environmental awareness campaigns have been launched to educate staff on sustainable practices and support continued behavioural change. The firm holds and maintains ISO 14001 Environmental Management certification, ensuring compliance with recognised best practice in environmental management. MFMac also continues to participate in the EcoVadis sustainability assessment platform and is committed to maintaining and improving its rating.

- **Environmental Compliance and Reporting**

MFMac has achieved full compliance with environmental reporting requirements, including the Energy Savings Opportunity Scheme (ESOS) and Streamlined Energy and Carbon Reporting (SECR). Greenhouse Gas Emissions are measured and monitored annually, with ongoing commitment to improving data quality and expanding coverage to include Scope 3 categories over time.

4.2 Planned Carbon Reduction Projects

A summary table of the planned, in progress and potential carbon reduction projects is included in Table 3.

Table 3. Summary of MFMac's planned and potential carbon reduction actions.

Emissions Category	Project Title	Project Description
Energy & Buildings	Enhanced Energy Monitoring	Improve monitoring of energy and fuel use across all offices to identify efficiency opportunities and inform future investment in energy-saving technologies and building management systems.
	Behavioural Change Continuation	Continue promoting energy-efficient behaviours among staff, such as switching off unused equipment and optimising air conditioning and lighting controls, to further embed good energy management practices.
	Switching Off Controls Campaign	Reinforce behavioural change through campaigns encouraging staff to switch off monitors, lights, and local heating/cooling controls when not in use, at both the Capella Building and Haymarket Square offices.
Transport (Grey Fleet)	SAFED Training Programme	Deliver Safe and Fuel-Efficient Driving (SAFED) training to high-mileage grey fleet users to improve fuel efficiency and reduce transport-related emissions.
	Travel Hierarchy Policy	Develop and implement a travel hierarchy policy to prioritise low- and zero-emission travel options and reduce reliance on private vehicle use for business purposes.
	Mileage Data Monitoring	Monitor monthly mileage claim data to track business travel emissions and identify opportunities for reduction.
Business Travel	Sustainable Travel Guidance	Optimise business travel guidance by prioritising virtual meetings and encouraging the use of low-carbon travel modes where travel is necessary.
Employee Commuting	Sustainable Commuting Promotion	Promote more sustainable commuting options through hybrid working and travel awareness initiatives to reduce Scope 3 commuting emissions.
Waste & Resources	Firm-Wide Recycling Programme	Implement a recycling programme with clear guidance for waste segregation across all offices to reduce waste and improve resource efficiency.
Procurement & Supply Chain	Sustainable Procurement Practices	Partner with eco-friendly suppliers and embed sustainability criteria into procurement decisions to reduce indirect (Scope 3) supply chain emissions.
Monitoring & Reporting	Scope 3 Expansion	Expand annual GHG reporting to include additional Scope 3 categories, improving data coverage and enabling more comprehensive carbon management.
Governance & Engagement	Staff Environmental Awareness	Deliver staff training and internal campaigns to increase environmental awareness and encourage sustainable behaviours across all operations.
	Client Collaboration on Sustainability	Collaborate with clients to integrate sustainability considerations into legal services and promote best practice in environmental performance.

4.3 GHG Emissions Reduction Trajectory

Figure 2 displays the trajectory MFMac needs to follow in order to meet Net Zero by 2045 and the set interim targets started from the baseline emissions. MFMac's Interim targets are to reach Net Zero across Scopes 1 & 2, and reduce Scope 3 emissions by 42% by 2030, in line with Science-based Emissions Reduction Pathways. MFMac is committed to reducing our emissions in line with these ambitious targets to demonstrate our commitment to following global best practice to keep global warming below 1.5°C by the end of the century.

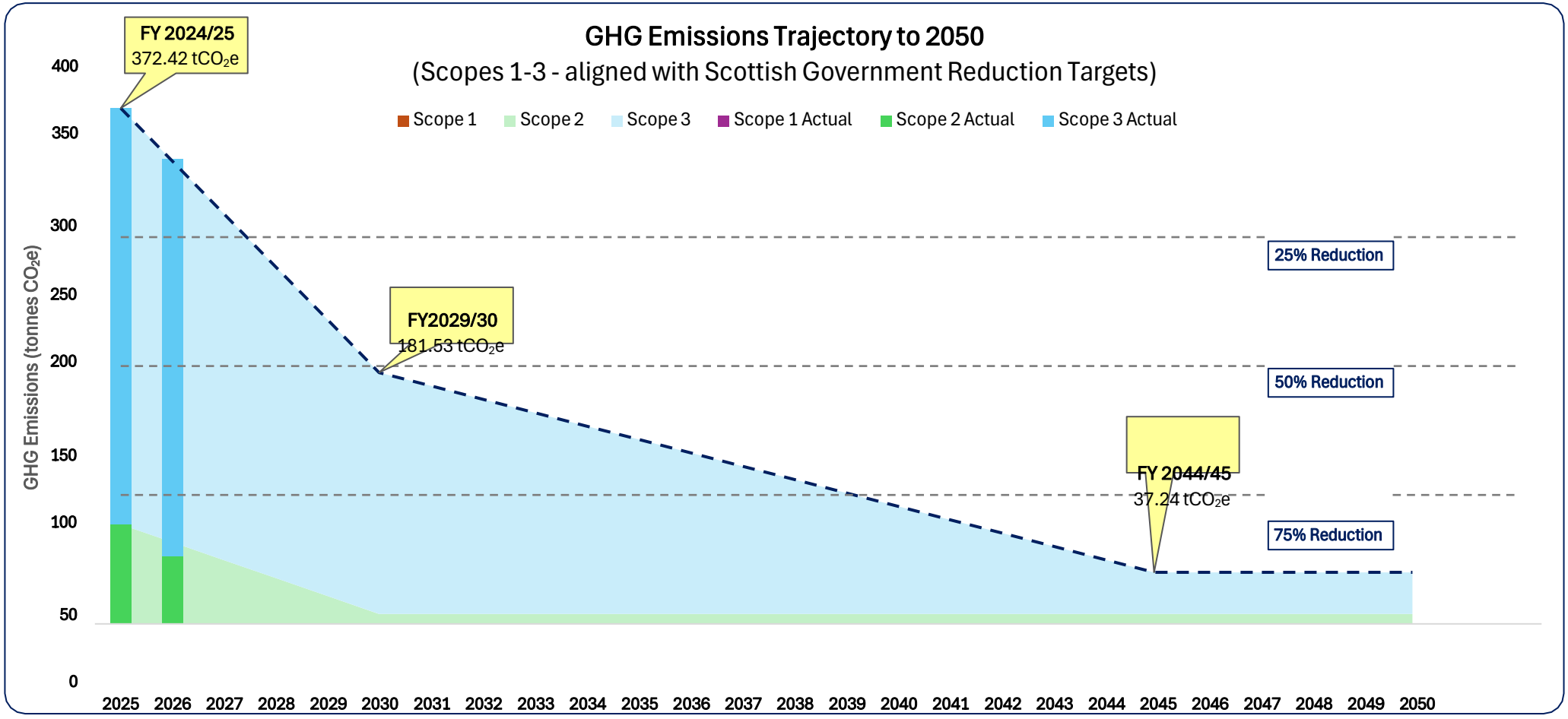

Figure 2: MFMac's GHG emissions Net Zero Trajectory model

5. Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol Corporate Standard; using the appropriate Government emission Conversion Factors for GHG Company Reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard from Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of Morton Fraser MacRoberts LLP:

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Date: 07 October 2026